FOR MYSORE STATE

Education (1955) Department.

RT SERIES.

G.O. NO. 365

Dated the 5th June 1955.

[Despatch Abstract.]

Audit Report -1951-52 - Elementary Education Fund - Municipal Council, Udipi - Recorded.

L.F.No. 1776 Dated 29-5-53

Office of the Examiner of
Local Fund Accounts,
35/2, Mount Road, MADRAS. 2.

ASSISTANT SECRETARY
30 MAY 1953
269
EDUCATION DEPARTMENT

Sub: Audit report - Elementary Education funds - Udipi Municipal Council - 1951-52. replies.

Forwarded to the Secretary to Government, Education Department with copies of the Commissioner's replies and the resolution of the Municipal Council.

Asst. Examiner of L.F./ccts.

To
The Secretary to Government,
Education Department,
MADRAS.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE GUNTUR MUNICIPAL COUNCIL OF THE SOUTH KANARA DISTRICT FOR THE YEAR 1951-52.

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NAME OF AUDITOR: Sri C.M. Andrews
District Inspector of Local Fund Accounts.

TIME TAKEN FOR AUDIT: 22-9-52 to 26-9-1952 and 9-10-1952 to 10-10-1952.

1) The Office of the Executive authority was held by Sri S.D'Souza.

2) The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Fund during the year. The closing balance in the cash book agrees with the consolidated closing balance of the various Funds as per abstract attached to the accounts for March 51 is in agreement with the balance in the Treasury pass books after allowing for outstanding Cheques and unremitted revenue in hand at the close of the year.

3) PENDING ITEM OF THE PREVIOUS YEAR.
PARAGRAPH 4 OF THE AUDIT REPORT 1950-51
TOOLS AND PL NT ANNUAL VERIFICATION.

No action seems to have been taken to account or make good the shortages noticed by Commission during verification on 20-7-1951 or to bring to stock the excess noticed in spite of orders of Government issued in G.O.No.R.T.338 Education dated 25-7-1952 according to the audit report for 1950-51 to settle the objection immediately.

4. TAX - EDUCATION LEVY IN EXCESS.

The Education tax on property is levied at 33⅓% of property tax from 1-4-51 as follows.

(1) On vacant lands - at a % of property tax of 1% per annum or

second proviso to sec 35(1) of Madras Elementary Education act 1920 as amended by Madras Act No.XXVIII of 1950, and needs to be regularised.

(b) The education tax is ~~xxxxxx~~ calculated in the ratio 17.5 of the property tax instead of in the ratio of 5:1 in respect of agricutural lands and vacant site and the ratio ~~xxx~~ of 17:5 in respect of others. This is not correct as Education Tax levied on each kind of property varries as per notification. Separate demand registers are not maintained for each class of Property Tax and as such the correctness of the amount could not be checked. Separate demand registers may be opened and the amount due under each kind of property may be worked out and necessary adjustment carried out.

5.EXPENDITURE IN EXCESS OF BUDGET PROVISION.

The expenditure under contingencies - House rent has exceeded the budget provision. The approval of Director of Public Instruction for ~~rectification~~ appropriation of funds from one main head to another required under rule 38(2) of Elementary Education Act was not obtained.

6. ARREAR CLAIMS - SANCTION WANTING.

The sanction of the Director of Public Instruction the investigation and payment of arrear claims of the following of more than one year old was not obtained..

(1) Vr.No.1054/3-51. Supplemental pay bills of Municipal North school, Srimathi B.Sharada Bai Increment from 6-6-50 paid from June 1950 to January 1952. Rs.18-15-0 (leave on loss of pay during November 1950) The claim from June 1950 to February 1951 ie. Rs.7-15-0 is over 1 year.

(2) Vr.No.1060/351. Supplemental pay bill Kinnumkkal school - Srimathi K.R.Kamaka Bai June 1950 to February 1952 Claim from June 1950 to February 1951 ie. Rs.9 is over 1 year old.

(3) Vr.No.1058/351 Supplemental pay bill Kinnumkkal Kinnimalki School, Srimathi Kutty alias Krishna Kumari pay from 1-6-50 to 29-2-51 i.e. Rs.9| is over one year old.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE UDIPI MUNICIPAL COUNCIL OF THE SOUTH KANARA DISTRICT FOR THE YEAR 1951-52.

*****

NAME OF AUDITOR: Sri C.K.Andrews
District Inspector of Local Fund Accounts.

PERIOD TAKEN FOR AUDIT: 22-9-52 to 26-9-1952 and 9-10-1952 to 10-10-1952.

1) The Office of the Executive authority was held by Sri A.S.D'Souza.

2) The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Fund during the year. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the accounts for March and is in agreement with the balance in the Treasury pass books after allowing for outstanding cheques and uncredited revenue in hand at the close of the year.

3) PENDING ITEM OF THE PREVIOUS YEAR.
PARAGRAPH 4 OF THE AUDIT REPORT 1950-51
TOOLS AND PLANT ANNUAL VERIFICATION.

No action seems to have been taken to account or regularise the shortages noticed by Commissioner during verification on 20-7- or to bring to stock the excess noticed in spite of orders of Government issued in G.O.No.R.T.338 Education dated 26-7-1952 according to the recording report for 1950-51 to settle the objection immediately.

4. TAX - EDUCATION LEVY IN EXCESS.

The Education tax on property is levied at 55% property tax from 1-4-51 as follows.

(i) On vacant lands - at a ¼% of property tax of 1% per annum /25% of capital value.

(ii) Agricultural lands. — of property tax of 14% per annum of Government assessment or at ¼%.

(iii) On buildings and others — ¼% of property tax of 17% limited to 4% per annum.

The levy of Education tax in excess of 1/4% per annum on capital value is not in order under

7. TOOLS AND PLANT - ANNUAL VERIFICATION.

The tools and plant of the school do not seem to have been verified for the year ending 31-3-62 and fact recorded in the register.

8. The result of audit may be considered satisfactory.

9. The gross receipts and charges of the year were Rs.42084-4-11 and Rs.42872-4-0 respectively.

10. SIX OBJECTIONS involving a sum of Rs.27-13-0 were pending settlement at the close of audit as detailed in Annual Objection Statement and details below.

YEAR.	No. OF ITEMS	AMOUNT.
1960-61		Rs. - - -
1961-62		27--13--0
		27--13--0

V.RAJENDRAN,
Assistant Examiner of Local Fund
Western Circle, Salem.

Forwarded to the Executive Authority UDIPI Municipal Council (South Kanara District) in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, SOUTH KANARA with reply in triplicate duly approved by the Municipal Council for submission to Government.

DUPLICATE copy of the final statement of audit of the Elementary Education fund accounts of UDIPI Municipal Council (for the year ended 31st March 1962) is forwarded to the Secretary to Government, Education Department, Madras with reference to rule 88(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority UDIPI Municipal Council in L.F.No.

ANNUAL ACCOUNTS OF RECEIPTS AND CHARGES ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE UDIPI MUNICIPALITY FOR 1952-53. 7

Head of Accounts.	Actuals	Final Budget appropriation.
	Rs. As. Ps.	Rs. As. Ps.
Receipts - Ordinary Opening Balance	25274--9--5	---
1. Education tax - Gross collection	18561--1--7	24010--0--0
Deduct collection charges ...	1184-11--0	
Net	17376--6--7	
2. Fines and penalties under Elementary Education Account		
3. Income from investments ...		
4. School fees		
5. Contributions		
6. Other receipts		10--0--0
7. Government grant:		
(i) Under section 37 of the Ele. Education Act	11689-13--0	10180--0--0
(ii) Under proviso to --do-- ...	626--0--0	630--0--0
8. Contribution from general account		
(a) For payment of temporary allowance		
(b) For other purposes ...	610--0--0	610--0--0
9. Investments realized ...		
10. Advances recovered ...		
Deduct refunds	237-14--8	120--0--0
Amount transferred to capital ...		700--0--0
Total	30064--4-11	34620--0--0
Add amount relating to Endt. ... shown under H. Endowment ... Accounts		
Grand Total	30064--4-11	34620--0--0
CAPITAL.		
1. Government grant		
2. Contributions		
3. Loans		
4. Contributions from Gl. A/C. Ordinary	18000--0--0	
5. Investments realized ...		
6. Add amount transferred from Ordinary..		700--0--0
Total	18000--0--0	700--0--0
Add amount relating to endowments... shown under H. Endowment account ...		
Grand total		
Total receipts-Ordinary and Capital	42064--4-11	35320--0--0
Grand Total including Opening Balance	67338-14--4	35320--0--0

EXPENDITURE - ORDINARY.

Head of accounts.	Actuals	Final Budget priation.
	Rs. As. Ps.	Rs. As.
1. Staff-Salaries and allowances		
Masters	17786--8--0	19370--0--0
Dearness allowance ...	9794--0--0	10610--0--0
Clerks and servants ...		
Contribution to provident fund	725--0--0	1200--0--0
Travelling allowance ...		
Stipends for teachers sent for training		
Concolia Tax. Collection charges		
2. Contingencies and equipment		
Contingencies ...		1560--0--0
House Rent	979--8--0	470--0--0
Other items	818-10--0	880--0--0
Equipment:		
Furniture and apparatus ...	23-12--0	150--0--0
Library books and maps ...		30--0--0
Other items	12--0--0	150--0--0
3. Prizes and scholarships		
4. Repairs to buildings ...	55--9--0	200--0--0
5. Interest on an repayment of debt		
6. Investments made ...		
7. Advances recoverable ...		
Total ...	30194-15--0	34620--0--0
Add amount relating to endowments shown under H. Endowment Account		
Grand Total ...	30194-15--0	34620--0--0
CAPITAL.		
1. Lands and buildings ...	2377--5--0	---
2. Equipments--		
Furniture and apparatus ...		500--0--0
Library books and maps ...		120--0--0
Investments made ...		
Other items		80--0--0
Total ...	2377--5--0	700--0--0 ⊗
Add amount relating to Endowments under H. Endowment Account ...		
Grand Total ...	2377--5--0	700--0--0
Total Ordinary and Capital ...	32572--4--0	35320--0--0
Closing Balance ...	34766-10--4	---
Grand total including closing balance ...	67338-14--4	35320--0--0

⊗ The Council is permitted to incur the following excess expenditure capital from Rs 700/- to Rs 3050 in G.O. No. R.D. 975 Bdg. Dks. dt 30.6.52

C. Chandra Rao

District Inspector of Local Fund Accounts, Mangalore, S. Kanara.

Replies to Audit Report for 1951-52.

EDUCATION FUND ACCOUNT.

3. Since verified and found correct. The connected Tools and Plant registers were produced during the audit of the accounts for 1952-53/I half year.

4. (a) Steps will be taken to regularise.

(b) Separate demand registers will be opened.

5. Will be obtained and produced.

6. According to G.O.No. 2189 L.A., dated 7-11-1952 sanction of the Director of Public Instruction is required only in respect of arrear claims over ~~ix~~ two years. The Government will be addressed in the matter.

7. Since verified and the fact recorded in the Registers.

Municipal Office, Udipi;
Dated 27-3-53.

(Sd.) K.Ramachandra Rao,
Commissioner-Delegate

/True Copy/

Commissioner,
Udipi Municipality, Udipi.

27.4.53

Rks.25.4.

27-4-53

Copy of Resolution No. 1 dated 20-4-1953 of the Municipal Council, Udipi.

Report on the audit of the Elementary Education Fund Account of the Udipi Municipal Council for the year 1951-52 and draft replies thereto.

Also Council's Resolution No. 4 dated 31-3-1953.

RESOLUTION:

"Draft replies approved. Separate demand registers may be opened for vacant land and Agricultural land."

(Sd.) U. S. Nayak,
Chairman,
Municipal Council, Udipi.

/TRUE COPY/

Commissioner, 27.4.53
Udipi Municipality, Udipi.

27.4.53

Bks.25.4.

Education Department (D)

Sub:- AUDIT REPORT - 1951 - 1952 - Elementary Education Fund
Municipal Council, Udipi Recorded.

Read: From the Municipal Commissioner, Udipi Municipality,
Ref. No. Nil. dated 27/4/53
From the Examiner of Local Fund Accounts, No. 1776
dated 29/5/53

ORDER Rt./~~MS.~~ No. 363 Edn.; dated 5/6/53

Recorded.

To

The Municipal Commissioner,
through the Chairman, Municipal Council, Udipi
The Director of Public Instruction (with a copy of the Audit report)
To the Examiner of Local Fund Accounts.
S.C. 1

placed below